Via Facsimile and U.S. Mail Mail Stop 6010

September 9, 2008

Mr. J. Brian Palmer Chief Accounting Officer White Mountains Insurance Group, Ltd. 80 South Main Street Hanover, NH 03755-2053

## Re: White Mountains Insurance Group, Ltd. Form 10-K for the Fiscal Year Ended December 31, 2007 File No. 001-08993

Dear Mr. Palmer:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Gus Rodriguez Accounting Branch Chief